

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

JOHN DOE, individually and)
on behalf of others similarly situated,)
)
Plaintiff,)

v.)

Case No. 1:20-cv-02531 SJC

DONALD J. TRUMP, in his individual and official)
capacity as President of the United States;)
MITCH MCCONNELL, in his individual and)
official capacity as a Senator and Sponsor of)
S. 3548 CARES Act; and)
STEVEN MNUCHIN, in his individual and official)
capacity as the Acting Secretary of the U.S.)
Department of Treasury, CHARLES RETTIG,)
in his individual and official capacity as U.S.)
Commissioner of Internal Revenue; U.S.)
DEPARTMENT OF TREASURY; the U.S.)
INTERNAL REVENUE SERVICE; and the)
UNITED STATES OF AMERICA,)
)
Defendants.)

Honorable Sharon Johnson Coleman

AFFIDAVIT OF GUINEVERE M. MOORE

Affiant, GUINEVERE M. MOORE, of Moore Tax Law Group LLC, being first duly sworn upon oath and in support of Plaintiff's Memorandum in Opposition to Motion to Dismiss Claims Against the United States states:

1. The facts stated herein are based upon my personal knowledge, or, where stated, upon information and belief. If called upon to testify thereto, I could and would competently do so.

2. I submit this Declaration in support of Plaintiffs' Memorandum in Opposition to Defendants' Motion to Dismiss Claims Against the United States. *See* Dkt. 62.

3. I am an attorney for Plaintiff JOHN DOE individually and on behalf of others

similarly situated, as it relates to the above-captioned case.

4. I am the Chair of the Standards of Practice Committee for the American Bar Association, Section of Taxation. The Standards of Practice Committee is responsible for producing high-quality continuing legal education that offers ethics credit to tax practitioners.

5. In my capacity as the Chair of the Standards of Practice Committee, as well as being a general member of the United States Tax Court bar, I am involved with various *pro bono* and Low Income Tax Clinics, providing legal assistance to low income and *pro se* taxpayers.

6. Through the American Bar Association network of *Pro Bono* and Low Income Tax Clinics, I have learned of at least one occasion in which a United States citizen taxpayer who is married to a nonresident ITIN holder filed a 2019 IRS Form 1040 as “married filing separately,” notwithstanding the adverse tax consequence, in order to receive an Advance Payment. Her authorized representative contacted the Internal Revenue Service multiple times to determine the status of her Advance Payment. The representative was told that the IRS is unable to process Advance Payments for individuals who are married to ITIN holders if the 2018 return was filed jointly, regardless of 2019 filing status.

7. I am aware of one other similar circumstance in which the IRS informed taxpayers who previously filed jointly with an ITIN holder spouse that they are unable to issue an Advance Payment to the United States citizen, regardless of 2019 filing status.

FURTHER AFFIANT SAYETH NAUGHT.

/s/ Guinevere M. Moore
GUINEVERE M. MOORE

VERIFICATION BY CERTIFICATION

Under penalties of perjury as provided by law pursuant to 28 U.S. Code § 1746, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and, as to such matters, the undersigned certifies as aforesaid that she verily believes the same to be true.

Dated this 12th day of November, 2020.

/s/ Guinevere M. Moore
GUINEVERE M. MOORE

Moore Tax Law Group LLC
150 N. Wacker Dr., Ste. 1250
Chicago, IL 60606
312.549.9990 | Main
312.549.9991 | Fax
guinevere.moore@mooretaxlawgroup.com